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to General File. There are committee amendments. There are additional amendments to the bill. Senator Wickersham, I believe, opened on the bill March 18, Mr. President.

PRESIDENT MAURSTAD: Senator Wickersham, if you would like, maybe provide us with a brief recap of the bill and then I'll recognize you to open on the committee amendments.

SENATOR WICKERSHAM: Thank you, Mr. President. LB 142, in the green copy that was introduced by the Revenue Committee, is for the purpose of implementing a constitutional amendment passed last year. It was one of the four parts of LR 45CA. I think it appeared on the ballot as Amendment 2. The amendment to the constitution affected the distribution of taxes on motor vehicles. As you recall, after LB 271, the dollars that you pay for...annually for operating a motor vehicle or owning a motor vehicle are divided into fees and taxes. The tax portion is what's affected by (LR) 45CA and now by LB 142. The fee portion is distributed through the Highway Trust Fund formula. The tax, however, before the passage of (LR) 45CA, was allocated among a variety of political subdivisions in proportion to their share of a total levy at the place where the vehicle was garaged. If the total was \$2.50 and the local political subdivision had 50 cents of that levy, they received one-fifth of the tax. Now that might have been a school, that might have been a county, that might have been a municipality, that might have been an SID, that might have been an ESU, that might have been a community college, but the constitutional amendment changes that structure and restricts the distribution of the tax to schools, to counties, and to municipalities. Now you can make your own list of the folks that are left out. SIDs are left out. The constitution would prohibit us from allocating any portion of the motor vehicle tax to SIDs. Community colleges are left out. The constitutional amendment prohibits us from allocating any portion of the motor vehicle tax to community colleges. NRDs are left out. You may get an opportunity to hear more about that. We cannot constitutionally allocate any of the motor vehicle tax to NRDs, and the list goes on. The same thing would be true of fair boards. The same thing would be true of cemetery districts. The same thing would be true of reclamation districts. The same thing would be true for special road districts and, again, the list goes on and on. Now what the